

APRIL 2000 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2000</u>	Fiscal Year <u>Total</u>
Individual Income Tax		
Net Collections	\$204,023,302	\$1,579,517,552
Percent Change	(9.9%)	7.6%
Corporate Income Tax		
Net Collections	\$103,536,464	\$396,785,315
Percent Change	(2.2%)	(0.5%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$247,315,149	\$2,331,040,161
Change	7.1%	9.9%
Total Big Three Tax Types		
Net Collections	\$554,874,915	\$4,307,343,028
Percent Change	1.5%	8.0%

TAX FACTS

April 2000

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 2000	April 1999	% Change
Gross Collections	\$284,753,180	\$306,271,083	(7.0)
Withholding	158,948,372	148,674,633	6.9
Refunds	(208,202,335)	(200,079,989)	4.1
Urban Revenue Sharing	(31,475,916)	(28,359,221)	11.0
Net Collections	\$204,023,302	\$226,506,506	(9.9)

	Fiscal Year Total (99/00)	Fiscal Year Total (98/99)	% Change
Gross Collections	\$610,009,478	\$616,358,347	(1.0)
Withholding	1,854,571,371	1,694,662,011	9.4
Refunds	(570,304,139)	(559,614,915)	1.9
Urban Revenue Sharing	(314,759,158)	(283,592,213)	11.0
Net Collections	\$1,579,517,552	\$1,467,813,230	7.6

Federal Retiree Program

The Federal Retiree Project is drawing to a close. Refunds sent out directly as a result of the Federal Retiree Program is \$241 for April and \$13,075 for the fiscal year. The total revised estimated cost of the FRP project is \$162.1 million. The estimate for the final credit payout for the remaining credit holders is \$0.151 million.

Federal Employees Retirement Contribution Program

The Federal Employees Retirement Contribution Project is also nearing completion. Refunds issued as a result of the FERC project totaled \$838 in April and \$26,585 for the fiscal year. In addition to this amount, \$0 available credits were used to cover outstanding agency debts. The law firm of Bonn, Lusher, Padden & Wilkins has obtained a temporary restraining order requiring the department to withhold 20% of each claimants refund based on the law firm's claim that they should be entitled to fees from each claimant that benefited from their work. This amount is equal to \$209 for the month of April and \$6,818 for the fiscal year.

Individual Income Tax Document Count

In calendar year 1999, the following individual income tax returns were filed:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	TOTAL
#	39,865	1,323,254	69,417	104,001	92	39,500	336,335	17,266	162,772	2,092,502
%	1.9	63.3	3.3	5.0	0.0	1.9	16.1	8.9	7.8	

In calendar year 2000 the number of returns filed, and processed, are as follows:

	140X	140	140NR	140PY	140NPR	141	140A	140PTC	140EZ	TOTAL
#	10,536	645,168	22,638	47,722	15	11,154	217,377	13,278	104,103	1,071,991
%	0.7	54.5	1.3	2.8	0.0	0.7	26.8	1.3	11.9	

The 1,071,992 returns filed through April compares to 1,241,551 returns filed during the same period of time in 1999 for an annual decrease of 13.7%. This count represents multiple tax years. For tax year 1999 filed in 2000, 1,044,506

returns have been filed, this represents an 13.8% decrease from 1998 returns filed in 1999 during the same period of time.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 803,679 returns in calendar year 2000 for tax year 1999 from filers who also have returns on record from calendar year 1998 with the same marital status. On average, these filers experienced a 2.5% growth in FAGI and a 0.02% decrease in tax liability. More specifically, 35.2% of these filers experienced a decrease in tax liability; on average a decrease of 33.9% with a corresponding average decrease in FAGI of 18.4%. Filers showing an increase in tax liability totaled 414,481, or 51.6%, with an average FAGI increase of 20.8% and an average tax liability increase of 35.1%.

Average Individual Income Tax Refund

	Average	Number
2000 CYTD	\$530.04	921,730
1999 CYTD	\$489.91	1,019,256
% Change	8.2%	(9.6%)

"New" Filers in Calendar Year 1999

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2000. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 135,633 "new" returns have been filed thus far in 2000, representing approximately 160,351 persons, not including dependents. The average Federal Adjusted Gross Income for these 135,633 returns is \$15,201, with an average tax liability of \$205. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 17.6% had a married filing joint filing status, 6.1% claimed a 65 And Over Exemption and 36.1% claimed dependents.

Individual Income Tax Estimated Payments

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1999 was \$343.2 million, for an average of \$1,684. A total additional \$56.6 million in estimated payments was received as refunds on the 1998 tax returns applied to 1999 estimates, for an average of \$1,708. Estimated payments received during April for tax year 2000 is as follows:

4/00	140ES payment	\$21,837,824	Cumulative	\$23,455,922
4/99	140ES payment	\$26,642,470	Cumulative	\$28,036,956
	Percent change	(18.0)		(16.3)
4/00	Average payment	\$827	Cumulative	\$814
4/99	Average payment	\$963	Cumulative	\$944
	Percent change	(14.1)		(13.8)
4/00	Applied refund	\$6,653,395	Cumulative	\$7,647,115
4/99	Applied refund	\$8,400,042	Cumulative	\$9,917,687
	Percent change	(20.8)		(22.9)
Total 4/00		\$28,491,219	Cumulative	\$31,103,037
Total 4/99		\$35,042,512	Cumulative	\$37,954,643
	Percent change	(18.7)		(18.1)

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from September 1998 through December 1999, \$534,654,558 was received for the fourth quarter of 1998. The latest complete quarter (15 months of information has been compiled) is the first quarter of 1999, which shows a growth rate of 6.7% in withholding payments over the first quarter of 1998. Growth in quarters for which information is still being gathered is as follows:

2 nd Quarter 1999	9.7%	1 st Quarter 2000	14.3%
3 rd Quarter 1999	9.1%	2 nd Quarter 2000	(5.5%)
4 th Quarter 1999	10.3%		

The comparisons made above were against the same number of months of collections in the previous year. In other words, the fourth month of information available for the first quarter of 2000 was compared against the fourth month of collections for the first quarter of 1999. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

	Number	Amount	Average
Calendar Year 2000	12,973	\$4,093,667	\$315.55
Calendar Year 1999	14,516	\$4,490,134	\$309.32
% Change	(10.6%)	(8.8%)	2.0%

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. Since the voter approval was not validated by the Federal Elections Commission until mid 1999, the 1998 tax forms did not carry these options. For tax year 1998, filed in 1999, these options are available.

	April 2000	Year to Date
Check Off	\$391,096	\$834,122
Voluntary Donation	\$5,768	\$40,487
Number of Returns	51,948	112,984

Contributions on the Individual Income Tax Return

Through April 2000 individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	6,333	\$92,582	\$14.62
Child Abuse	7,414	\$116,370	\$15.70
Special Olympics	3,420	\$44,135	\$12.90
Neighbors Helping	1,962	\$19,809	\$10.10
AID to Education	271	\$12,396	\$45.74
Domestic Violence Shelter	5,090	\$72,374	\$14.22
Democratic Party	347	\$4,501	\$12.97
Republican Party	250	\$4,730	\$18.92
Libertarian Party	61	\$1,521	\$24.93
Reform Party	7	\$31	\$4.43

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2000	April 1999	% Change
Gross Collections	\$107,850,739	\$113,827,154	(5.3)
Refunds	(\$4,314,275)	(\$7,952,376)	(45.7)

Net Collections	\$103,536,464	\$105,874,778	(2.2)
	Fiscal Year Total (99/00)	Fiscal Year Total (98/99)	% Change
Gross Collections	\$491,766,191	\$485,801,743	1.2
Refunds	(\$94,980,877)	(\$87,163,928)	9.0
Net Collections	\$396,785,315	\$398,637,815	(0.5)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

April 2000	\$54,236,712	Calendar Year Total	\$115,064,874
April 1999	\$86,552,634	Calendar Year Total	\$138,552,845
% Change	(37.3%)	% Change	(17.0%)

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for April 2000 and for the fiscal year.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,000 up to \$10,000,000	\$10,000,000 and more	Total	% chg
Apr 2000	398	77	69	12	6	0	562	3.5
Apr 1999	397	63	65	8	9	1	543	
CY 2000	934	140	126	23	12	0	1,235	6.0
CY 1999	905	116	114	18	11	1	1,165	

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 98/99 by corporate fiscal year. For example, in FY 98/99, 3.8% of the refund dollars paid were for corporate fiscal years ending in 1994 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	94 & Prior	95	96	97	98	99
FY 98/99	3.8%	2.1%	3.9%	66.5%	23.1%	0.6%

Corporate Fiscal Year-End:	95 & Prior	96	97	98	99	00
FY 99/00	5.3%	1.5%	2.3%	73.1%	17.7%	0.1%

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

April 2000	\$10,547,486	Calendar Year Total	\$15,402,697
April 1999	\$6,080,151	Calendar Year Total	\$17,433,231
% Change	73.5%	% Change	(11.6%)

Corporate Income Tax Document Count

The Arizona Department of Revenue received 95,415 corporate returns showing a fiscal year-end of 1998. The type of return received is indicated below:

120X (amended) 120 (regular) 120S (S corp) 99T (exempt org.)

#	384	52,087	42,587	357
%	0.4	54.6	44.6	0.4

Through April 2000, 27,929 documents have been received for a fiscal year-end of 1999, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)
#	67	20,588	7,169	105
%	0.2	73.7	25.7	0.4

The figures shown above for the 1999 returns are most meaningful when compared to 1998 returns received during the same period of time in the previous year. Through April 1999, the Arizona Department of Revenue received 43,408 documents with a fiscal year-end of 1998. This represents a 35.7% decrease in corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.8% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 1999/2000 is based on net income tax collections in Fiscal Year 1997/1998. Amounts returned for April 2000 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Due to new legislation, mining severance is now 100% distribution base. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	April 2000	April 1999	% change
Distribution Base	\$106,856,594	\$100,134,058	6.7
Non shared	194,216,321	183,345,100	5.9
Use Tax	16,437,223	13,063,878	25.8
Other Revenues	39,080,983	36,550,193	6.9
Total Collections	\$356,591,122	\$333,093,230	7.1

	Fiscal Year Total (99/00)	Fiscal Year Total (98/99)	% change
Distribution Base	\$987,150,270	\$898,584,427	9.9
Non shared	1,844,532,552	1,688,245,638	9.3
Use Tax	147,257,349	121,974,506	20.7
Other Revenues	363,129,254	285,939,309	27.0
Total Collections	\$3,342,069,425	\$2,994,743,879	11.6

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. "Other" revenues are returned to the administering authority.

	April 2000	April 1999	% change
Retained by State	\$247,315,149	\$230,945,215	7.1
Returned to Counties	43,407,111	40,564,307	7.0
Returned to Cities	26,787,879	25,033,515	7.0
Other	39,080,983	36,550,193	6.9
Total Collections	\$356,591,122	\$333,093,230	7.1

	Fiscal Year Total (99/00)	Fiscal Year Total (98/99)	% change
Retained by State	\$2,331,040,161	\$2,120,141,912	9.9
Returned to Counties	400,647,753	364,016,551	10.1
Returned to Cities	247,252,257	224,646,107	10.1
Other	363,129,254	285,939,309	27.0
Total Collections	\$3,342,069,425	\$2,994,743,879	11.6

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	April 2000	% Chg	Fiscal Year Total	% Chg
Transporting/Towing	5%	\$270,175	(30.7)	\$1,907,103	(40.3)
Non-Metal Mining/Oil & Gas	3.125%	515,310	2.7	4,930,795	(9.4)
Utilities	5%	18,787,897	2.2	223,258,705	3.0
Communications	5%	10,687,640	17.4	101,79,554	15.7
Railroads/Aircraft	5%	187,709	25.1	1,370,751	(14.1)
Private Car/Pipelines	5%	23,207	(71.9)	153,494	(80.0)
Publishing	5%	586,642	4.4	4,679,658	(4.6)
Printing	5%	1,635,817	(0.9)	17,348,924	2.3
Restaurants/Bars	5%	28,559,029	9.8	244,731,119	9.7
Amusements	5%	3,646,379	(1.3)	31,385,050	11.0
Commercial Lease	0%	3,407,275	N/A	14,373,867	N/A
Rental of Personal Property	5%	16,287,087	16.1	141,535,940	8.3
Contracting	3.75% - 5%	45,524,671	2.7	450,381,567	9.0
Feed Wholesale	Repealed	(15)	N/A	1,035	(17.1)
Retail	5%	157,214,941	4.3	1,498,827,639	10.3
Advertising	0	343	N/A	343	N/A
Mining Severance*	2.5%	560,264	(61.5)	10,999,904	(29.5)
Timber Severance	\$2.13/\$1.51 per 1000 board ft	954	(58.0)	10,658	(71.0)
Hotel/Motel	5.5%	12,543,170	5.1	80,317,496	7.1
Membership Camping	5%	8,151	(2.3)	64,372	(13.5)
Use/Use Inventory	5%	16,437,223	25.8	146,918,668	20.4
Rental Occupancy Tax	3%	15,190	38.5	85,866	(12.7)
Jet Fuel Tax	\$.0305/\$.0105 gal	591,602	(8.9)	4,235,836	5.3
Telecommunications Devices:	1.1				
Telecom. Fund for the	----	436,961	(4.2)	4,115,502	5.2
Poison Control Fund	----	161,616	(4.2)	1,522,172	(4.6)
911 Excise	1.25%	701,321	0.2	6,482,406	(4.2)
911 Wireless Service	\$0.10 monthly per activated	148,935	104.6	1,212,289	26.4
Total		\$318,939,495	7.1	\$2,992,230,713	9.9

*Beginning with December 1999 the mining severance tax base has changed.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	April 2000	% Chg	Fiscal Year Total	% Chg
Transporting/Towing	\$5,403,504	(30.7)	\$38,142,065	(40.3)
Non-Metal Mining/Oil & Gas	16,489,920	2.7	157,785,447	(9.4)
Utilities	375,757,948	2.2	4,465,174,092	3.0
Communications	213,752,790	17.4	2,027,591,087	15.7
Railroads/Aircraft	3,754,185	25.1	27,415,023	(14.1)
Private Car/Pipelines	464,135	(71.9)	3,069,876	(80.0)
Publishing	11,732,841	4.4	93,593,150	(4.6)
Printing	32,710,791	(0.9)	346,957,517	2.2
Restaurants/Bars	571,180,586	9.8	4,894,629,436	9.7
Amusements	72,927,586	(1.3)	627,701,002	11.0
Commercial Lease	156,843,818	N/A	647,842,738	N/A
Rental of Personal Property	325,741,745	16.1	2,830,693,522	8.3
Contracting	910,493,417	2.7	9,009,008,705	9.0
Feed Wholesale	(3,119)	N/A	220,603	(17.7)
Retail	3,144,299,018	4.3	29,975,050,615	10.3
Advertising	0	N/A	0	N/A
Mining Severance*	22,410,564	(61.5)	439,996,175	(29.5)
Timber Severance	0	0.0	0	0.0
Hotel/Motel	228,057,641	5.1	1,460,318,104	7.1
Membership Camping	163,027	(2.3)	1,287,449	(13.5)
Use/Use Inventory	325,028,210	23.7	2,923,297,462	20.2
Rental Occupancy Tax	506,329	38.5	2,907,193	(11.3)
Total	\$6,417,714,935	8.5	\$59,972,681,260	10.7

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table, are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In April 2000, 25,462,426 gallons of jet fuel were taxed, an 34.4% increase from the 18,942,393 reported for April 1999. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in April 2000 was \$1,717,348 a 9.1% increase from the \$1,574,019 claimed in April 1999. Accounting credits claimed-to-date in FY 99/00 equals \$13,199,246 a 13.2% increase from the \$11,657,127 claimed during the same period in FY 98/99.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

*Beginning with December 1999, the mining severance tax base has changed.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Cosco might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

<u>SIC Code</u> <u>Range</u>	<u>Description</u>	<u>April 2000</u>	<u>April 1999</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$172,926,322	\$169,157,114	2.2
5311-5399	general merchandise stores	313,113,965	302,717,266	3.4
5411-5499	food stores (no food sales)	151,807,748	235,908,040	(35.6)
5511-5521	motor vehicle dealers	594,885,814	526,822,406	12.9
5531-5599	misc. automotive, motorcycle & boat stores	180,736,630	162,913,459	10.9
5611-5699	apparel & accessory stores	206,905,154	209,615,769	(1.3)
5712-5733	furniture, home furnishings & equipment stores	171,462,943	158,002,721	8.5
5912-5949	misc. retail stores	221,108,852	205,165,311	7.8
TOTAL		\$3,144,298,818	\$3,014,045,336	4.3

<u>SIC Code</u> <u>Range</u>	<u>Description</u>	<u>FY 2000</u>	<u>FY 1999</u>	<u>% Chg</u>
5211-5271	building materials, hardware, garden supply & mobile home dealers	\$1,605,063,209	\$1,466,082,775	9.5
5311-5399	general merchandise stores	3,127,781,588	3,005,104,232	4.1
5411-5499	food stores (no food sales)	2,336,947,401	2,280,511,885	2.5
5511-5521	motor vehicle dealers	5,266,127,322	4,474,504,010	17.7
5531-5599	misc. automotive, motorcycle & boat stores	1,531,993,134	1,410,745,357	8.6
5611-5699	apparel & accessory stores	1,810,500,906	1,766,562,631	2.5
5712-5733	furniture, home furnishings & equipment stores	1,669,657,048	1,503,363,335	11.1
5912-5949	misc. retail stores	2,232,549,645	2,031,379,765	9.9
TOTAL		\$29,976,552,779	\$27,186,130,356	10.3

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2000 is shown in the County Share column.

	Dist. Base Collections	County Share	% of Total	FYTD County Share	% Chg
Apache	\$2,152,431	\$729,200	1.7	\$4,780,685	62.3
Cochise	1,386,649	812,415	1.9	7,609,548	10.1
Coconino	2,371,193	1,135,692	2.6	11,428,170	9.1
Gila	588,967	330,351	0.8	3,251,966	(3.7)
Graham	393,928	220,913	0.5	1,996,984	7.4
Greenlee	588,018	252,346	0.6	2,610,464	(2.9)
La Paz	269,210	134,377	0.3	1,238,152	4.8
Maricopa	72,133,449	27,504,165	63.4	252,522,157	10.3
Mohave	2,455,946	1,155,343	2.7	10,680,118	6.5
Navajo	1,211,702	637,482	1.5	6,430,697	8.6
Pima	16,178,831	6,830,768	15.7	63,079,990	9.1
Pinal	1,605,880	985,749	2.3	9,574,775	5.4
Santa Cruz	571,672	277,453	0.6	2,618,945	6.9
Yavapai	2,663,877	1,368,712	3.2	13,355,984	14.3
Yuma	2,284,841	1,032,143	2.4	9,469,118	8.6
Total	\$106,856,594	\$43,407,111		\$400,647,753	10.1%

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2000 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during April 2000 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

	Road Tax	Excise Tax	Jail Tax	Rental Car Surcharge	Stadium Tax	RV Surcharge	Hospital Tax
Apache		\$339,621					
Cochise		\$410,317					
Coconino		\$659,903	\$393,433				
Gila	\$191,044	\$185,547					
Graham		\$110,097					
Greenlee		\$46,266					
La Paz		\$73,721	\$73,644				
Maricopa	\$21,997,018		\$8,187,036	\$631,354	(\$35,295)		
Mohave		\$343,099					
Navajo		\$347,793					
Pima				\$159,094		\$26,214	
Pinal	\$566,449	\$528,305					
Santa Cruz		\$159,355					
Yavapai		\$778,808					
Yuma		\$652,047	\$651,312				

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in April 2000. The table compares the receipts to April 1999 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	<u>April 2000</u>	<u>April 1999</u>	<u>% Change</u>
Spirituous	\$1,791,824	\$1,909,012	(6.1)
Vinous	745,220	809,338	(7.9)
Malt	1,920,103	1,834,283	4.7
Cigarette	15,021,848	13,882,107	8.2
Other Tobacco	295,677	350,267	(15.6)
Tobacco Licenses	100	175	(42.9)
Total	\$19,774,771	\$18,785,182	5.3

	<u>Fiscal Year Total (99/00)</u>	<u>Fiscal Year Total (98/99)</u>	<u>% Change</u>
Spirituous	\$17,169,501	\$16,345,843	5.0
Vinous	7,649,844	6,674,199	14.6
Malt	17,597,212	16,879,315	4.3
Cigarette*	130,191,011	134,065,394	(2.9)
Other Tobacco	3,036,610	2,916,758	4.1
Tobacco Licenses	6,975	6,850	1.8
Total	\$175,651,154	\$176,888,360	(0.7)

*Through April 2000, \$381,100 of Cigarette and Tobacco tax collections has been allocated for administrative expenses and is not reflected in fiscal year collections.

General Fund revenues from luxury taxes:

	<u>April 2000</u>	<u>FY (99/00)</u>
Spirituous	\$1,254,277	\$12,018,651
Vinous	185,929	1,908,050
Malt	480,026	4,399,302
Cigarette	4,153,741	35,830,819
Other Tobacco	45,830	470,675
Tobacco Licenses	100	6,975
Total	\$6,119,902	\$54,634,471

Other dedicated revenues from luxury taxes:

	<u>April 2000</u>	<u>FY (99/00)</u>
Correction Fund revenues	\$2,255,322	\$20,998,131
Health Care Fund revenues	10,552,907	91,976,607
Wine Promotional Fund revenues	1,503	17,642
Drug Treatment & Education Fund revenues	604,915	5,743,160
Corrections Revolving Fund revenues	240,222	2,281,144

Estate Tax

	April 2000	\$4,857,300	Fiscal year To Date	\$69,052,284
	April 1999	<u>\$5,526,319</u>	Fiscal year To Date	<u>\$74,165,577</u>
% Change		(12.1%)	% Change	(6.9%)

Private Car

	April 2000	\$0	Fiscal year To Date	\$1,476,728
	April 1999	<u>\$38</u>	Fiscal year To Date	<u>\$1,441,440</u>
% Change		N/A	% Change	2.4%

Bingo

	April 2000	\$73,689	Fiscal year To Date	\$565,005
	April 1999	<u>\$80,335</u>	Fiscal year To Date	<u>\$603,653</u>
% Change		(8.3%)	% Change	(6.4%)

Unclaimed Property

	April 2000	\$340,142	Fiscal year To Date	\$17,581,479
	April 1999	<u>\$641,768</u>	Fiscal year To Date	<u>\$11,106,034</u>
% Change		(47.0%)	% Change	58.3%

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

TABLE 1
“New” Returns Filed in 2000 for Tax Year 1999
Through April 2000

Federal Adjusted Gross Income Bracket	Number of Returns	% of total	Average FAGI	Average Tax Due	CHARACTERISTICS OF TAXPAYERS					
					% Married Joint	% Single	% Unmarried Head	% Married Separate	% Over 65	% With Dependents
Negative FAGI	481	0.4%	-\$18,659	\$3	24.8%	66.8%	6.6%	1.8%	21.1%	12.5%
\$0-\$5,000	36,296	26.8%	\$2,778	\$1	3.1%	85.8%	10.4%	0.7%	2.6%	13.8%
\$5,000-\$10,000	33,836	24.9%	\$7,327	\$25	7.7%	66.6%	24.6%	1.1%	6.0%	32.0%
\$10,000-\$15,000	21,114	15.6%	\$12,373	\$72	18.5%	41.1%	38.9%	1.4%	8.7%	50.7%
\$15,000-\$20,000	14,548	10.7%	\$17,280	\$145	26.0%	34.3%	37.8%	1.8%	9.5%	54.3%
\$20,000-\$25,000	8,264	6.1%	\$22,331	\$273	28.4%	37.2%	31.8%	2.6%	6.6%	53.2%
\$25,000-\$30,000	5,339	3.9%	\$27,353	\$407	30.8%	38.6%	27.3%	3.3%	5.6%	49.6%
\$30,000-\$40,000	6,148	4.5%	\$34,379	\$588	37.4%	37.7%	21.6%	3.3%	6.5%	46.2%
\$40,000-\$50,000	3,485	2.6%	\$44,569	\$828	49.4%	30.5%	17.8%	2.3%	7.1%	48.7%
\$50,000-\$75,000	3,895	2.9%	\$60,103	\$1,203	66.8%	21.7%	9.8%	1.7%	7.8%	47.8%
\$75,000-\$100,000	1,224	0.9%	\$85,152	\$1,898	77.0%	16.9%	5.0%	1.1%	10.2%	46.6%
\$100,000-\$200,000	867	0.6%	\$130,509	\$3,444	77.3%	15.9%	5.7%	1.0%	11.1%	45.5%
\$200,000-\$500,000	115	0.1%	\$288,104	\$9,984	76.5%	18.3%	5.2%	0.0%	10.4%	40.0%
\$500,000-\$1,000,000	*	*	*	*	*	*	*	*	*	*
\$1,000,000 and over	*	*	*	*	*	*	*	*	*	*
Total	135,633		\$15,201	\$205	17.6%	57.0%	23.9%	1.5%	6.1%	36.1%

NEW RETURNS FILED IN 1999 FOR TAX YEAR 1998

Total	228,194		\$17,402	\$289	18.4%	59.3%	19.8%	2.5%	7.4%	32.4%
--------------	----------------	--	-----------------	--------------	--------------	--------------	--------------	-------------	-------------	--------------

“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

*Information cannot be released due to confidentiality laws.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 2000

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,552,938	168,176
Eagar	\$41,692	4,515	Surprise	99,145	10,737
Springerville	17,729	1,920	Tempe	1,420,383	153,821
St. Johns	31,026	3,360	Tolleson	40,962	4,436
<u>Cochise County</u>			Wickenburg	44,000	4,765
Benson	\$37,998	4,115	Youngtown	24,876	2,694
Bisbee	60,021	6,500	<u>Mohave County</u>		
Douglas	136,479	14,780	Bullhead City	\$248,764	26,940
Huachuca City	17,914	1,940	Colorado City	29,456	3,190
Sierra Vista	349,184	37,815	Kingman	154,845	16,769
Tombstone	12,974	1,405	Lake Havasu City	335,056	36,285
Willcox	32,624	3,533	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$46,816	5,070
Flagstaff	\$503,068	54,480	Pinetop-Lakeside	30,481	3,301
Fredonia	11,543	1,250	Show Low	64,527	6,988
Page	73,410	7,950	Snowflake	38,044	4,120
Williams	24,839	2,690	Taylor	24,516	2,655
<u>Gila County</u>			Winslow	99,543	10,780
Globe	\$65,174	7,058	<u>Pima County</u>		
Hayden	8,403	910	Marana	\$56,457	6,114
Miami	18,837	2,040	Oro Valley	181,513	19,657
Payson	101,611	11,004	Sahuarita	21,340	2,311
Winkelman	6,242	676	South Tucson	50,344	5,452
<u>Graham County</u>			Tucson	4,098,263	443,823
Pima	\$17,083	1,850	<u>Pinal County</u>		
Safford	81,010	8,773	Apache Junction	\$180,294	19,525
Thatcher	36,539	3,957	Casa Grande	192,806	20,880
<u>Greenlee County</u>			Coolidge	65,146	7,055
Clifton	\$27,656	2,995	Eloy	82,321	8,915
Duncan	6,787	735	Florence	105,175	11,390
<u>La Paz County</u>			Kearny	22,669	2,455
Parker	\$27,240	2,950	Mammoth	18,099	1,960
Quartzsite	18,514	2,005	Superior	32,181	3,485
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$210,267	22,771	Nogales	\$190,728	20,655
Buckeye	44,850	4,857	Patagonia	8,726	945
Carefree	21,109	2,286	<u>Yavapai County</u>		
Cave Creek	28,404	3,076	Camp Verde	\$68,932	7,465
Chandler	1,222,213	132,360	Chino Valley	57,971	6,278
El Mirage	53,012	5,741	Clarkdale	24,008	2,600
Fountain Hills	130,624	14,146	Cottonwood	60,437	6,545
Gila Bend	16,132	1,747	Jerome	4,248	460
Gilbert	547,927	59,338	Prescott	287,048	31,086
Glendale	1,686,267	182,615	Prescott Valley	148,141	16,043
Goodyear	85,415	9,250	Sedona	82,127	8,894
Guadalupe	50,399	5,458	<u>Yuma County</u>		
Litchfield Park	34,526	3,739	San Luis	\$74,112	8,026
Mesa	3,122,173	338,117	Somerton	53,779	5,824
Paradise Valley	114,945	12,448	Wellton	10,397	1,126

Peoria	688,533	74,565	Yuma	579,821	62,792
Phoenix	10,613,719	1,149,417			
Queen Creek	28,367	3,072	TOTAL	\$31,475,916	3,408,697

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
April 2000

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,321,642	168,176
Eagar	\$35,482	4,515	Surprise	84,379	10,737
Springerville	15,089	1,920	Tempe	1,208,831	153,821
St. Johns	26,405	3,360	Tolleson	34,861	4,436
<u>Cochise County</u>			Wickenburg	37,447	4,765
Benson	\$32,338	4,115	Youngtown	21,171	2,694
Bisbee	51,081	6,500	<u>Mohave County</u>		
Douglas	116,151	14,780	Bullhead City	\$211,713	26,940
Huachuca City	15,246	1,940	Colorado City	25,069	3,190
Sierra Vista	297,176	37,815	Kingman	131,782	16,769
Tombstone	11,041	1,405	Lake Havasu City	285,152	36,285
Willcox	27,765	3,533	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$39,844	5,070
Flagstaff	\$428,141	54,480	Pinetop/Lakeside	25,942	3,301
Fredonia	9,823	1,250	Show Low	54,917	6,988
Page	62,477	7,950	Snowflake	32,378	4,120
Williams	21,140	2,690	Taylor	20,865	2,655
<u>Gila County</u>			Winslow	84,717	10,780
Globe	\$55,467	7,058	<u>Pima County</u>		
Hayden	7,151	910	Marana	\$48,048	6,114
Miami	16,032	2,040	Oro Valley	154,478	19,657
Payson	86,477	11,004	Sahuarita	18,161	2,311
Winkelman	5,312	676	South Tucson	42,846	5,452
<u>Graham County</u>			Tucson	3,487,866	443,823
Pima	\$14,539	1,850	<u>Pinal County</u>		
Safford	68,944	8,773	Apache Junction	\$153,441	19,525
Thatcher	31,097	3,957	Casa Grande	164,089	20,880
<u>Greenlee County</u>			Coolidge	55,443	7,055
Clifton	\$23,537	2,995	Eloy	70,060	8,915
Duncan	5,776	735	Florence	89,510	11,390
<u>La Paz County</u>			Kearny	19,293	2,455
Parker	\$23,183	2,950	Mammoth	15,403	1,960
Quartzsite	15,757	2,005	Superior	27,388	3,485
<u>Maricopa County</u>			<u>Santa Cruz County</u>		
Avondale	\$178,950	22,771	Nogales	\$162,321	20,655
Buckeye	38,170	4,857	Patagonia	7,426	945
Carefree	17,965	2,286	<u>Yavapai County</u>		
Cave Creek	24,173	3,076	Camp Verde	\$58,665	7,465
Chandler	1,040,176	132,360	Chino Valley	49,337	6,278
El Mirage	45,117	5,741	Clarkdale	20,433	2,600
Fountain Hills	111,169	14,146	Cottonwood	51,435	6,545
Gila Bend	13,729	1,747	Jerome	3,615	460
Gilbert	466,319	59,338	Prescott	244,295	31,086
Glendale	1,435,114	182,615	Prescott Valley	126,077	16,043
Goodyear	72,693	9,250	Sedona	69,895	8,894
Guadalupe	42,893	5,458	<u>Yuma County</u>		
Litchfield Park	29,384	3,739	San Luis	\$63,074	8,026
Mesa	2,657,155	338,117	Somerton	45,769	5,824
Paradise Valley	97,825	12,448	Wellton	8,849	1,126
Peoria	585,983	74,565	Yuma	493,463	62,792

Phoenix	9,032,907	1,149,417		
Queen Creek	24,142	3,072	TOTAL	
				\$26,787,879 3,408,697

*The Office of Economic Research & Analysis
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007*